

R - RESIDENTIAL - Classifies all land utilized, or developed to be utilized as a single family homesite, the residential improvements and other non-residential homesite improvements thereon. Duplexes and triplexes shall also be considered single family residential improvements. Personal property owned by individuals which has not acquired a business situs elsewhere and is not otherwise utilized for agricultural, commercial, or industrial purposes.
T - RESIDENTIAL TRANSITIONAL - Classifies land and improvements receiving current use assessment under O.C.G.A. Section 48-5-7.4 due to its proximity to or location in a transitional area.
H - HISTORIC - Classifies land and improvements receiving preferential assessment under O.C.G.A. Sections 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic property or landmark historic property.
A - AGRICULTURAL - Classifies all real and personal property utilized as a farm unit. Includes the single family homesite which is an integral part of the farm unit, the residential improvements, the non-residential improvements, the non-homesite farm land and the production and storage improvements. Also includes all personal property owned by individuals which is not connected with the farm unit but has not acquired a business situs elsewhere and the personal property connected with the farm unit which shall include the machinery, equipment, furniture, fixtures, livestock, products of the soil, supplies, minerals and off-road vehicles.
P - PREFERENTIAL - Classifies land and improvements receiving current use assessment under O.C.G.A. Section 48-5-7.1 due to its devotion to bona fide agricultural purposes.
V - CONSERVATION USE - Classifies all land and improvements receiving current use assessment under O.C.G.A. Section 48-5-7.1 due to its good faith production of agricultural products or timber.
B - BROWNFIELD PROPERTY - Classifies all land and improvements receiving preferential assessment under O.C.G.A. Section 48-5-7.6 due to its release of hazardous waste, constituents and substances into the environment.
W - ENVIRONMENTALLY SENSITIVE - Classifies all land receiving current use assessment under O.C.G.A. Section 48-5-7.4 due to its certification as environmentally sensitive property by the Georgia Department of Natural Resources.
C - COMMERCIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the exchange of goods and services at either the wholesale or retail level. Also includes multi-family units having four or more units.
I - INDUSTRIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.
U - UTILITY - Classifies the property of companies which are required to file an ad valorem tax return with the State Revenue Commissioner; includes all the real and personal property of railroad companies, railroad equipment car companies, public utility companies and the flight equipment of airline companies.

STATE EXEMPTIONS		STATE TAX	COUNTY M&O TAX	COUNTY BOND TAX	SCHOOL TAX	SCHOOL BOND TAX
CODE	QUALIFICATIONS					
S1 - Regular	Owner /Occupied/Primary Residence	2,000	2,000	0	2,000	0
S2 - Reserved	Reserved					
S3 - Elderly - Age 62	Net Income < \$10,000 See O.C.G.A. § 48-5-52	2,000	2,000	0	10,000	10,000
S4 - Elderly - Age 65	Net Income < \$10,000 See O.C.G.A. § 48-5-47	4,000	4,000	4,000	10,000	10,000
S5 - Disabled Veteran	See O.C.G.A. § 48-5-48 for qualifications	50,000	50,000	50,000	50,000	50,000
SS - Surviving Spouse	See O.C.G.A. § 48-5-52.1 for qualifications	50,000	50,000	50,000	50,000	50,000
S6 - Elderly Floating - Age 62	Fed AGI < \$30,000 See O.C.G.A. § 48-5-47.1	Varies	Varies	0	2,000	0
S7 - Reserved	Reserved					
S8 - Elderly Floating - Age 62	Fed AGI < \$30,000 See O.C.G.A. § 48-5-47.1	Varies	Varies	0	10,000	10,000
S9 - Elderly Floating - Age 65	Fed AGI < \$30,000 See O.C.G.A. § 48-5-47.1	Varies	Varies	4,000	10,000	10,000
SF - Freeport - 20%, 40%, 60%, 80% or 100% of certain personal property inventory - contact county for percentage amount set by resolution						
SA - Property devoted to Agricultural purposes - Difference in 30% and 40% assessment - See O.C.G.A. § 48-5-7.1						
SB - Brownfield Property - Difference of the 40% assessment & base year assessment - See O.C.G.A. § 48-5-7.6						
SP - Personal Property < \$7,500 - Combined total of all personal property less than \$7,500 - See O.C.G.A. § 48-5-42.1						
SH - Landmark and Rehabilitated Historic Property - Difference of the 40% assessment & base year assessment - See O.C.G.A. §§ 48-5-7.2 & 48-5-7.3						
ST - Residential Transitional property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.4						
SV - Conservation Use Property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.4						
SW - Environmentally Sensitive Property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.4						

1 - IMPROVEMENTS - Includes all inground and above ground improvements that have been made to the land including leasehold improvements and excluding all production and storage improvements utilized in the operation of a farm unit and those improvements auxiliary to residential and agricultural dwellings not included in the Production/Storage/Auxiliary stratum. Land is not included in this stratum.
2 - OPERATING UTILITY - Includes all real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business. Real and personal property of a public utility not utilized in the conduct of usual and ordinary business shall be designated non-operating property and shall be included in the appropriate alternative strata.
3 - LOTS - Includes all land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.
4 - SMALL TRACTS - Includes all land which is normally described and appraised in terms of small acreage, which is of such size as to favor multiple uses.
5 - LARGE TRACTS - Includes all land which is normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, open lands, wasteland and wild lands. The acreage breakpoint between small tracts and large tracts shall be designated by the Board of Tax Assessors as being that point where the market price per acre reflects a distinct and pronounced changes as the size of the tract changes. In the event this breakpoint cannot be easily determined, the Board of Tax Assessors shall designate a reasonable breakpoint not less than (5) acres nor more than twenty-five (25) acres.
6 - PRODUCTION/STORAGE/AUXILIARY - Includes those improvements auxiliary to residential or agricultural dwellings not included in the improvements stratum and all improvements to land which are utilized by a farm unit for the storage or processing of agricultural products.
9 - OTHER REAL - Includes leasehold interests, mineral rights, and all real property not otherwise defined.

STRATA FOR PERSONAL PROPERTY	
A - AIRCRAFT -Includes all airplanes, rotocraft and lighter-than-air vehicles; including airline flight equipment required to be returned to the State Revenue Commissioner.	
B - BOATS - Includes all craft that are operated in and upon water. It shall include the motors, but not the land transport vehicles.	
I - INVENTORY - Includes all raw materials, goods in process and finished goods. It shall include livestock and products of the land, water and air. It shall include all consumable supplies used in the process of manufacturing, distributing, storing or merchandising of goods and services. It shall not include inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2	
P - FREEPORT INVENTORY - Includes al inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2.	
F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT - Includes all fixtures, furniture, office equipment, computer software and hardware, production machinery, off-road vehicles, equipment, farm tools and implements, and tools and implements of trade of manual laborers.	
Z - OTHER PERSONAL - Includes all other personal property not otherwise defined.	

EXEMPT PROPERTY CODES	
E0 - Non-profit homes for the aged	E5 - Charity hospitals
E1 - Public Property	E6 - Educational institutions
E2 - Places of religious worship & no rent income residences	E7 - Air and water pollution equipment
E3 - Property used for charitable purposes	E8 - Farm products in hands of producer
E4 - Places of religious burial	E9 - Other